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Evaluation of the Department's Efforts To Improve Oversight of Its Funding to International Organizations

EVALUATION

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SUMMARY OF EVALUATION

In FY 2024, the Department of State (Department) contributed more than $9.3 billion to 131 international organizations, representing 40 percent of the Department's $23 billion in assistance spending.[1,2] The Department has a responsibility to ensure contributions to international organizations are used effectively and for their intended purposes. However, Congress and other U.S. officials have raised concerns about U.S. government oversight of funds contributed to international organizations.

The Office of Inspector General (OIG) performed this evaluation to (1) determine the nature and extent to which the Department funds and participates in international organizations, and (2) evaluate the Department's use of oversight provisions for the funds it contributes to them.

OIG found that of the $9.3 billion provided to international organizations in FY 2024, $3.6 billion was assessed contributions levied by international organizations as requirements of membership. The remaining $5.7 billion was voluntary contributions, or discretionary financial assistance, designated for specific organizations and programs.[3] According to Department officials, treaty obligations limited the Department's ability to oversee or apply conditions to its $3.6 billion of assessed contributions. OIG found United Nations (UN) policies and legal requirements, including UN diplomatic privileges and immunities, the UN's single audit principle, and the UN's practice of commingling funding presented barriers to the Department's ability to obtain detailed information about its contributions. Despite these limitations, the Department participated in international organizations' executive boards, reviewed international organizations' audit reports, and coordinated with other donors to strengthen oversight and reform.

The Department had greater flexibility to include oversight provisions for its $5.7 billion in voluntary contributions. However, it did not consistently include such provisions in its contribution agreements. Specifically, OIG found that the Department inconsistently applied oversight provisions to its agreements, with provisions varying by Department bureau and type of mechanism used to provide the funds. In contrast, OIG found that other donors to international organizations, such as the European Commission and the U.S. Agency for

[1] According to the Department's Draft Report to Congress on U.S. Contributions to International Organizations, Fiscal Year 2024, a contribution encompasses financial and in-kind support. This includes assessed contributions, voluntary contributions, grants, and other forms of financial assistance to international organizations and multilateral entities.

[2] For the purposes of this report, OIG considers the Department's assistance spending to include funding appropriated from U.S. government foreign assistance accounts and funds appropriated from accounts for assessed contributions to international organizations and peacekeeping activities.

[3] For the purposes of this report, OIG considers all types of discretionary financial assistance contributed to international organizations as voluntary contributions, consistent with the Department's Draft Report to Congress on U.S. Contributions to International Organizations, Fiscal Year 2024.

International Development (USAID),[4] included more stringent requirements in their own standard funding agreement provisions. The inconsistent oversight provisions created a barrier to the Department and State OIG's ability to thoroughly oversee funds voluntarily contributed to international organizations.

To enhance accountability for IO contributions, Congress included a requirement in the Further Consolidated Appropriations Act, 2024 for the Department and USAID to seek to enter into written agreements with each international organization receiving U.S. funding.[5] These agreements were to grant timely access to financial data and to other information relevant to the Inspectors General of the Department and USAID, and to the Comptroller General of the United States. OIG found that the Department had taken limited action to implement the statutory requirement and, 16 months after the enactment of the law, had not made any request to any international organization to enter into an overarching written agreement to provide the two OIGs and Government Accountability Office (GAO) with access to financial data and other information related to U.S. contributions.

OIG made five recommendations to improve the Department's oversight of voluntary contributions and strengthen its implementation of Section 7048(h).

BACKGROUND

The United States participates in numerous international organizations and multilateral entities to advance its foreign policy goals and achieve common objectives, such as settling disputes, collecting information, and delivering services and aid.[6] According to U.S. law, an international organization is designated by the president through an executive order and enjoys privileges, exemptions, and immunities.[7] The United States participates in international organizations pursuant to ratification of a treaty or an act of Congress authorizing or making an appropriation for such participation.

The largest international organization is the UN system,[8] a collection of interconnected entities which includes the UN itself, UN specialized agencies, UN peacekeeping operations, UN funds

[4] In July 2025, USAID ceased operations, and the Department assumed responsibility for select foreign assistance programs and activities formerly administered by USAID.

[5] Further Consolidated Appropriations Act, 2024 (Public Law 118-47), Division F, Section 7048(h), March 23, 2024. See Appendix C for full text of section 7048(h).

[6] The Department also uses the terms "public international organization" and "foreign public entity" to describe international organizations. For the purposes of this evaluation, OIG uses the term "international organization." The Department describes multilateral entities as organizations which generally include other members in addition to states, and which are not considered to be international organizations.

[7] International Organizations Immunities Act, 22 U.S. Code § 288 (Public Law 79-291).

[8] The United States joined the UN in 1945 by ratifying the UN Charter, an international treaty which created the UN. U.S. participation in and funding of the UN is authorized through the United Nations Participation Act of 1945. Funding authorization for other UN bodies is also included in the Foreign Assistance Act of 1961 (Public Law 87-195, as amended).

and programs,[9] and other related bodies. In 2023, contributions from all sources to the UN system, including those of the United States, totaled $64.4 billion.[10]

Congress appropriates funding to the Department and to other U.S. government agencies for contributions to international organizations through the annual appropriations process. The Department divides funding contributions into two categories: assessed contributions and voluntary contributions. Assessed contributions are required dues, the payment of which is a legal obligation accepted by a country when it becomes a member of the organization. Voluntary contributions are discretionary financial assistance provided to specific organizations and programs that the U.S. government has concluded directly advance U.S. strategic objectives, such as economic development or humanitarian response. Such contributions also fund the general operations of international organizations that do not receive assessed contributions.[11] The Department sends funding directly to international organizations through a unique voluntary contribution funding mechanism, when given Congressional approval. Additionally, the Department may send voluntary contributions through such funding mechanisms as grants, cooperative agreements, letter grants, and letters of agreement.

In March 2024, Congress included an international organization funding accountability requirement in the annual appropriations act.[12] Section 7048(h) of the act required the Department and USAID, within 30 days, to "seek to enter into written agreements" with each international organization receiving U.S. funding. In the agreements, the international organizations were to consent to provide the Inspectors General of the Department and USAID and the Comptroller General of the United States[13] with timely access to international organization financial data and other information relevant to U.S. contributions.

At the time of this evaluation, the Department, Office of Management and Budget, and UN Secretary-General were conducting concurrent reviews with the potential to impact U.S. funding and membership in international organizations, as well as spur greater efficiency and reforms, including addressing impediments to oversight which are highlighted in this report. These reviews were:

1. A 180-day Department review of all international organizations to which the United States was a member and provided funding or support, as well as all conventions and

[9] UN funds and programs are specialized agencies of the UN that have a specific mandate. Examples include the UN Development Programme, the UN Children's Fund, and the World Food Programme.

[10] At the time of this evaluation, 2023 was the most recent year of funding information available from the UN, as reported in the Department's Report to Congress on U.S. Contributions to International Organizations, Fiscal Year 2023.

[11] The Department's Federal Assistance Directive (FAD) includes voluntary contributions as a type of award instrument primarily used to enable an international organization to carry out its activities.

[12] See Appendix C for the full Section 7048(h) requirement.

[13] The Comptroller General of the United States serves as the head of GAO.

treaties to which the United States was a party, pursuant to Executive Order 14199.[14] The purpose of the review was to determine which organizations, conventions, and treaties were contrary to the interests of the United States and whether they could be reformed. In April 2025, the Department put on hold approximately $3.1 billion in outstanding and planned contributions to international organizations until the completion of the review.[15]

2. An Office of Management and Budget review of foreign assistance, which included contributions to international organizations, pursuant to Executive Order 14169.[16] During this evaluation, the Department concluded its own review of existing Department and USAID foreign assistance programs based on that same executive order.
3. The UN80 Initiative, a system-wide effort led by the UN Secretary-General, to prioritize reform, including identifying efficiencies, reviewing implementation of mandates from member states, and conducting a strategic review of structural changes and program realignments.

FINDINGS

Department Oversight of $9.3 Billion in Contributions to International Organizations Differed by Funding Mechanism

OIG reviewed the extent to which the Department made financial contributions to international organizations, how it oversaw its funding contributions, and the legal authorities and policies affecting the Department's ability to obtain information related to programs funded by these contributions. In FY 2024, OIG found that the Department contributed $9.3 billion to international organizations, representing 40 percent of the Department's $23 billion in assistance spending for that fiscal year. According to Department officials, treaty obligations limited the Department's ability to oversee or apply conditions to the $3.6 billion in assessed contributions it gave to international organizations as a requirement of membership.

With respect to contributions to the UN system, OIG found UN policies and legal requirements—including UN diplomatic privileges and immunities, the UN's single audit principle, and the UN's practice of commingling funding—presented barriers to the Department's ability to obtain detailed information about its contributions. Given these limitations, the Department instead exercised oversight for assessed contributions by advancing reforms and accountability through international organization management bodies and donor organizations. For example, the Department participated on international organizations' executive boards, reviewed audit reports, and coordinated with other donors to

[14] Executive Order 14199, Withdrawing the United States From and Ending Funding to Certain United Nations Organizations and Reviewing United States Support to All International Organizations, February 4, 2025.

[15] In July 2025, the President signed Public Law 119-28, "Rescissions Act of 2025," which included rescissions of $1 billion from FY 2024 and FY 2025 unobligated balances of funds previously appropriated for international organizations.

[16] Executive Order 14169, Reevaluating and Realigning United States Foreign Aid, January 20, 2025.

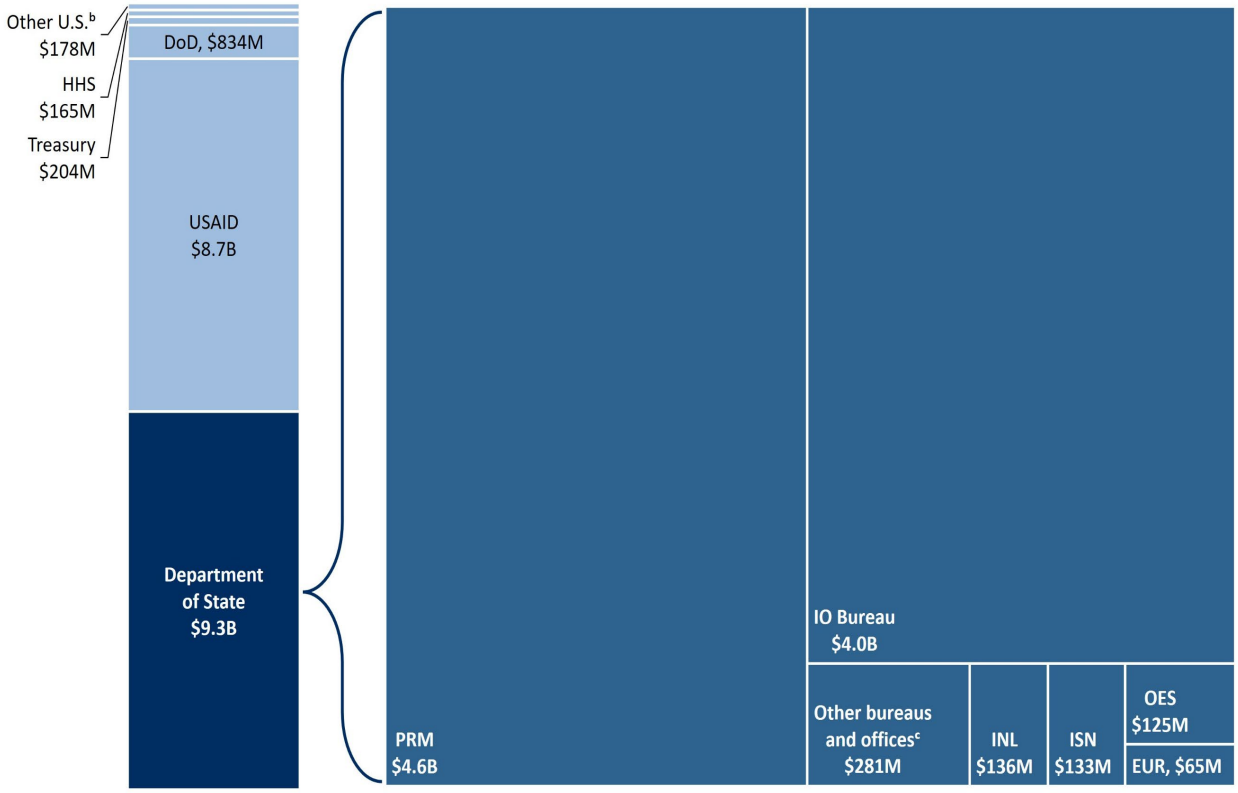
strengthen oversight and reform. For its voluntary contributions, however, the Department did not consistently include oversight provisions in its contribution agreements despite having greater flexibility in administering conditions for assistance. These findings are discussed in more detail below.

The Department Contributed $9.3 Billion in FY 2024 to International Organizations as Assessed and Voluntary Contributions

Twenty-one bureaus and offices within the Department contributed funding to international organizations,[17] however a few of those bureaus contributed most of the funding to international organizations. The Bureau of International Organization Affairs (IO Bureau) and the Bureau of Population, Refugees, and Migration (PRM), contributed 92 percent of the Department's funding to international organizations. The IO Bureau—which is responsible for the development, coordination, and implementation of U.S. multilateral policy—managed annual funding for assessed and voluntary contributions to over 70 international organizations and programs. In FY 2024, the United States provided $19.5 billion to 189 international organizations and multilateral entities. Of this total, the Department administered $9.3 billion, or 48 percent of U.S. funding to international organizations and multilateral entities, as shown in Figure 1.

[17] See Appendix D for a detailed list of Department bureaus and offices which contribute to international organizations and their FY 2024 total contributions.

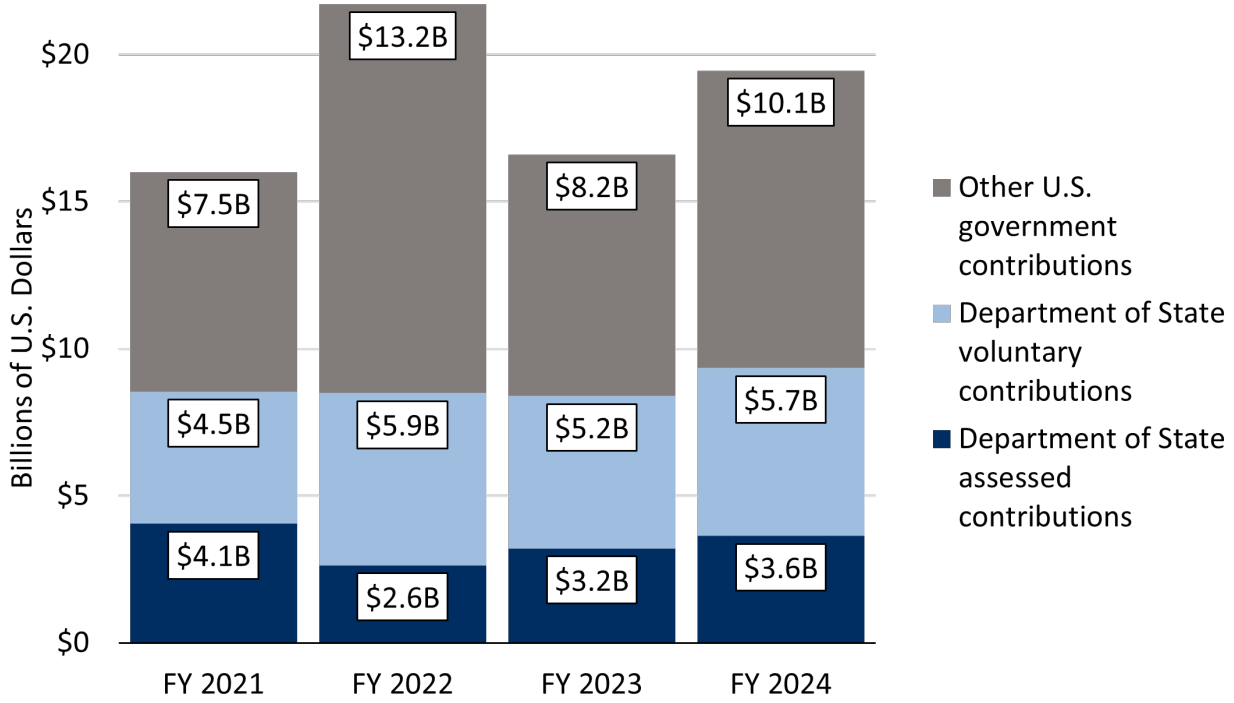
Figure 1: U.S. Contributions to International Organizations and Multilateral Entities, FY 2024[a]



[a] Figure depicts contributions from the following government agencies: Departments of State, Defense (DoD), Health and Human Services (HHS), and Treasury, and USAID. The figure also depicts the Department of State's contributions, broken out by the following bureaus: Bureaus of Population, Refugees, and Migration (PRM); International Narcotics and Law Enforcement Affairs (INL); International Security and Nonproliferation (ISN); Oceans and International Environmental and Scientific Affairs (OES); and European and Eurasian Affairs (EUR). Contributions are shown in both millions (M) and billions (B) of U.S. dollars.
[b] The "Other U.S." category comprises 20 U.S. government agencies with contributions of less than $41 million each in FY 2024.
[c] The "Other bureaus and offices" category comprises 15 Department bureaus and offices with contributions of less than $55 million each in FY 2024.
Source: OIG-generated from the Department's Draft Report to Congress on U.S. Contributions to International Organizations, Fiscal Year 2024.

Of the $9.3 billion international organization contributions administered by the Department in FY 2024, the Department paid $3.6 billion in assessed contributions to 83 international organizations and multilateral entities. Recipients included the UN and its interconnected entities, regional organizations such as the North Atlantic Treaty Organization, the Organization of American States, and the World Trade Organization. The Department provided the remaining $5.7 billion to international organizations and multilateral entities as voluntary contributions to support general operations and to fund specific programs. Figure 2 illustrates a 4-year view of the Department's assessed and voluntary contributions, as well as contributions by other U.S. government departments and agencies.

Figure 2: U.S. Contributions to International Organizations and Multilateral Entities, From FY 2021 to FY 2024 (in Billions of U.S. Dollars)



Source: OIG-generated from the Department's FY 2021 through FY 2024 Reports to Congress on U.S. Contributions to International Organizations.

Treaty Obligations Limited the Department's Oversight of Assessed Contributions but Not Voluntary Contributions

While Department officials asserted that treaty obligations limited the Department's oversight of its assessed contributions, the Department had greater flexibility to include oversight provisions in voluntary contribution agreements. According to the Department's Office of the Legal Adviser, the Department must annually pay international organizations' assessed contributions, an obligation incurred when acceding to a treaty to join an international organization. Such contributions cannot be limited to a particular use. International organizations' assessed contributions, which totaled $3.6 billion for the Department in FY 2024, could only be conditioned as determined collectively by member states through each organization's statutory and regulatory framework.[18] According to the Office of the Legal Adviser, international organizations such as the UN, for example, would view the United States as not satisfying its treaty obligations if the United States were to attach conditions to an assessed contribution.

The Department instead exercised oversight of assessed contributions by advancing reforms and accountability through international organizations' management bodies and donor

[18] The United States contributes 22 percent of the UN's regular budget annually, the largest of any UN member state. The UN General Assembly negotiates the scale of assessments every 3 years based on a country's capacity to pay. Other international organizations determine their assessed contributions using different formulas.

organizations. This was done through activities such as participating in international organizations' executive boards; reviewing external and internal audit reports; and advancing reforms[19] with international organization leadership and other member states. For example, the Department's U.S. Mission to the UN in New York lobbied other member states and engaged in the Fifth Committee of the UN General Assembly to ensure fiscal responsibility by limiting the growth of the annual UN budget.[20] In addition, the Department collaborated with other international organization donors to evaluate programs and advance reform proposals. Finally, given treaty obligation restrictions, the Department annually withheld a proportion of international organizations' assessed contributions as an alternative way to restrict funding, as directed by Congressional and executive branch funding mandates.[21]

In contrast, the Department's Office of the Legal Adviser stated that voluntary contribution agreements did not have similar legal considerations preventing the Department from including oversight provisions. However, OIG found that the Department did not consistently include such provisions in voluntary contribution agreements to international organizations. For example, in 2024, the Department began including a standard award provision for grants and cooperative agreements in only some of its voluntary contribution agreements. The standard award provision required international organization award recipients to comply with U.S. executive orders and U.S. law prohibiting transactions with, and the provision of resources and support to, individuals and organizations associated with terrorism.[22]

Most Department Funding Goes to the United Nations, but United Nations Policies and Legal Requirements Constrained the Department's Ability To Oversee Its Funding Contributions

Of the $9.3 billion the Department provided to international organizations in FY 2024, $8.2 billion went to the UN in the form of assessed ($3.3 billion) and voluntary ($4.9 billion) contributions.[23] While the United States was the single largest financial contributor to the UN, UN policies and legal requirements limited the United States' ability to oversee those contributions. This included both assessed and voluntary contributions. Figure 3 provides details on Department contributions to the UN.

[19] Topics of reform for international organizations included strengthening internal oversight, cost containment, ethics reforms, and increased accountability and transparency in the budget process. OIG's forthcoming report, *Review of the Bureau of International Organization Affairs' Efforts To Advance United Nations Management Reform* (ISP-I-26-03), examines these issues in greater detail.

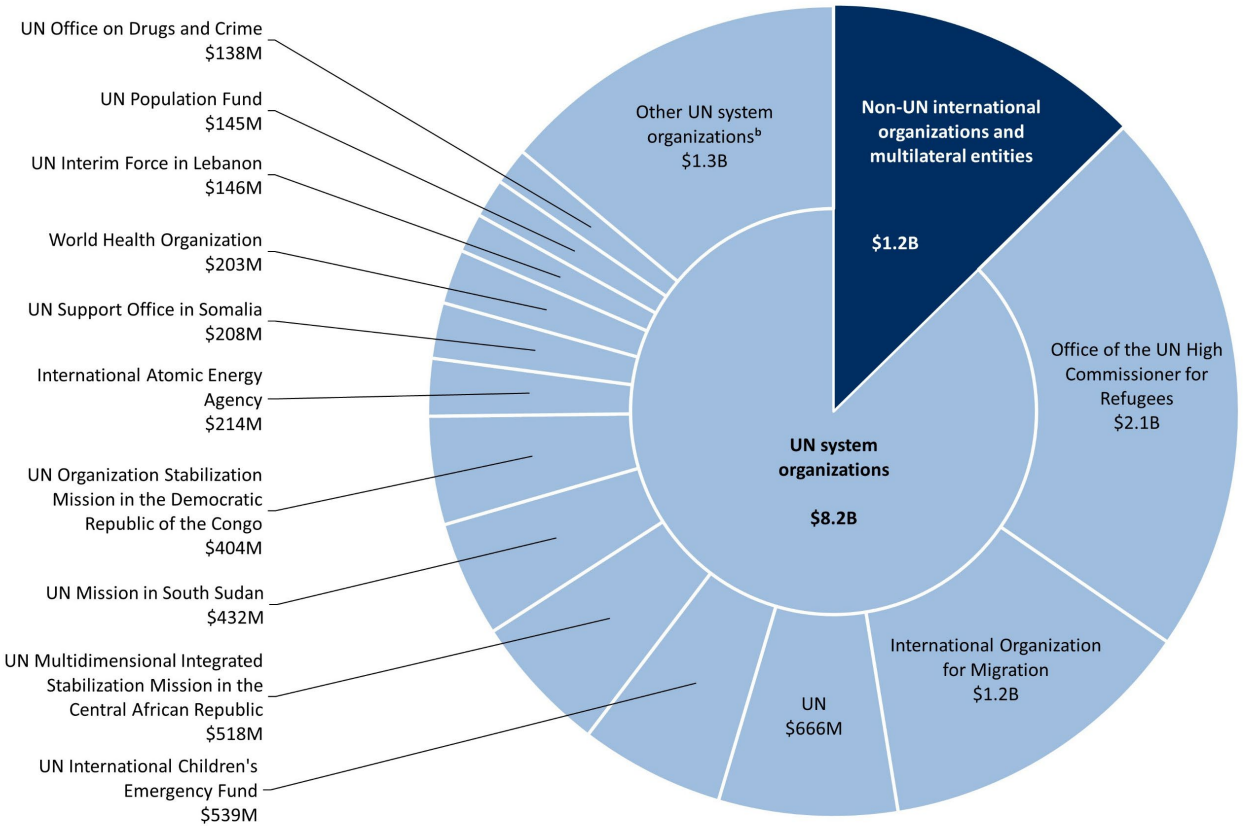
[20] The Fifth Committee of the UN General Assembly generally decides budget issues by consensus among the 193 member states of the UN, necessitating extensive lobbying by the U.S. Mission to the UN in New York to enact changes.

[21] Funding restrictions to international organizations applied to both assessed and voluntary contributions, depending on the specific restriction.

[22] U.S. Department of State Award Provisions for Foreign Public Entities, October 1, 2024, page 9. Language for awards made to the UN or its subsidiaries cited UN Security Council resolutions rather than U.S. law but also prohibited the use of funds to directly or indirectly support individuals or entities associated with terrorism.

[23] In FY 2023, the United States contributed $12.4 billion, or around 21 percent of all funds to the UN system.

Figure 3: United Nations System Recipients of FY 2024 Department Funding Contributions to International Organizations and Multilateral Entities[a]



[a] Contributions are shown in both millions (M) and billions (B) of U.S. dollars.
[b] The "Other UN system organizations" category comprises 40 UN organizations to which the Department contributed less than $135 million each in FY 2024.
Source: OIG-generated from IO Bureau analysis of data used to compile the Department's Draft Report to Congress on U.S. Contributions to International Organizations, Fiscal Year 2024.

OIG identified three UN policies and legal requirements that presented barriers to the Department's ability to obtain detailed information to conduct oversight of its UN funding contributions. First, the UN's diplomatic privileges and immunities can prevent the U.S. government from compelling the release of information about the UN's funding contributions.[24] According to Article II, Section 4 of the Convention on the Privileges and Immunities of the United Nations, these privileges and immunities include inviolability of the UN's property and assets—such as all files and records—from legal processes and immunity from search. UN officials sometimes applied these privileges and immunities to U.S. oversight bodies' requests for information about funding contributions or during fact-finding investigations related to allegations of waste, fraud, and abuse involving U.S. funds. Department attorneys confirmed to OIG that the U.S. government cannot compel the UN to

[24] These privileges and immunities are provided through (1) the Convention on the Privileges and Immunities of the United Nations, adopted by the UN General Assembly February 13, 1946, and (2) the International Organizations Immunities Act, a United States federal law enacted in 1945.

release documents from its archives for any purpose. However, the UN can choose to share its information or waive its archival inviolability.

Second, UN officials have cited the UN's single audit principle as justification to deny information requests from U.S. oversight bodies. This principle asserts that a single audit conducted by a qualified and independent auditor should provide responsible officials sufficient assurance regarding an organization's financial statements and use of funds. It is based on a UN financial regulation that grants the UN Board of Auditors[25] complete independence and sole responsibility for audits.[26] The principle has also been affirmed in UN General Assembly resolutions,[27] which specify that only bodies mandated by the General Assembly can conduct an external review or audit. UN officials, concerned about increasing demands and conditionalities from donors and the risk of duplication of efforts and costs, cite the single audit principle as justification for not providing information to donors separate from the official audits regarding the use of their contributed funds.

Third, the UN's practice of commingling funding from multiple donors means that once a donor's contribution has been provided to the UN entity, the funds become pooled, and the UN can no longer identify the origin of the funding. The UN commingles assessed contributions and some voluntary contributions. U.S. officials told OIG that due to commingled funding, UN officials could not identify to U.S. investigators whether allegations of waste, fraud, or abuse involved U.S. funding.

As a result of these UN policies and legal requirements, the Department had reduced means to determine whether its funding contributions were put to their intended uses. Establishing that a fraud allegation definitively involves U.S. funds is a prerequisite for a U.S. investigator to open a case. The Department was sometimes able to obtain access to internal audits through individual working relationships with UN officials; however, access was not guaranteed or always timely. Some U.S. officials told OIG they viewed the single audit principle and commingled funding as excuses to not provide information, and that they believed it was possible for big donors or groups of donors to negotiate better access. Furthermore, while the Department worked within treaty constraints to oversee the $3.6 billion in assessed contributions, its inconsistent approach to applying oversight requirements to voluntary contribution agreements increased the risk that misuse of Department funds could go unnoticed or not be properly addressed. These issues are discussed in further detail below.

[25] The UN General Assembly established the UN Board of Auditors to audit the accounts of the UN organization and its funds and programs. It is composed of three members, each of whom must be the Auditor-General of a member state. The Board's findings and recommendations are reported to the General Assembly. The U.S. Comptroller General is not a member of the UN Board of Auditors and thus did not participate in the conduct of the audits.

[26] Financial Regulations and Rules of the United Nations, ST/SGB/2013/4, July 1, 2013, Regulation 7.6.

[27] For example, United Nations General Assembly Resolution 59/272 (A/Res/59/272), Review of the implementation of General Assembly resolutions 48/218B and 54/244, February 2, 2005, paragraph 11.

The Department's Oversight of Its Voluntary Contributions to International Organizations Was Inconsistent, Impacting Access to Information for Offices of Inspector General and the Government Accountability Office

OIG found weaknesses in the Department's oversight of voluntary contributions made to international organizations. While Department policies strongly recommended that bureaus use a centrally developed, standard template for such agreements, oversight provisions were inconsistently applied and varied by bureau and funding mechanism. In contrast, donors such as the European Commission and USAID included stricter provisions in their funding agreement terms. Furthermore, despite a statutory requirement to seek to enter into written agreements with international organizations that would provide OIGs and GAO with access to information related to the use of U.S.-provided funds, OIG found that the Department had taken limited actions to do so. This limited the ability of both the Department and State OIG[28] to provide thorough oversight of funds voluntarily contributed to international organizations. These findings are discussed in more detail below.

The Department Inconsistently Applied Oversight Provisions to Voluntary Contributions With International Organizations

The Department's Federal Assistance Directive (FAD) strongly recommends that bureaus, offices, and missions incorporate standard provisions for international organizations into their award documents when providing funding through the voluntary contribution mechanism, where applicable and appropriate.[29] These provisions include requirements that the recipient comply with certain expectations regarding audit and records management, monitoring and evaluation, and program and financial data reporting. However, OIG found the Department inconsistently included these and other oversight provisions in its voluntary contributions with international organizations.

OIG reviewed 18 voluntary contributions that 10 bureaus made to the same international organization and found the bureaus imposed different oversight requirements on the same organization.[30] For example, one bureau issued its contributions with provisions requiring the international organization to report fraud, while other bureaus did not include a fraud reporting provision. Bureaus that provided funding via grant or cooperative agreement (half of the sample) were likely to use the standard award provisions for international organizations, as the Department required, with some award- or organization-specific adjustments. Bureaus that provided funds via other means, such as through the voluntary contribution funding

[28] At the time of this evaluation, State OIG and USAID OIG were discussing the transition of USAID OIG functions to State OIG.

[29] FAD (October 2021, and later revisions), Chapter 3, Section K2. The FAD serves as a single point of reference for the guidance, policies, and procedures governing the Department's administration of federal financial assistance.

[30] OIG reviewed 18 of 83 awards totaling over $325 million made to the UN Development Programme by the IO Bureau, PRM, and the Bureaus of African Affairs; Conflict and Stabilization Operations; Democracy, Human Rights, and Labor; East Asian and Pacific Affairs; European and Eurasian Affairs; International Narcotics and Law Enforcement Affairs; Near Eastern Affairs; and Political-Military Affairs from FY 2022 through FY 2024.

mechanism (one-third of the reviewed sample),[31] were more likely to use bureau-developed provisions. The bureau-developed provisions, in some cases, were more comprehensive than the standard award provisions for international organizations. In other cases, the agreements were less comprehensive and included one or two provisions. This was the case for voluntary contributions focused on supporting the general operations or core budgets of international organizations.[32] While federal internal control standards state that routinely and consistently performed control activities are generally more precise than those performed sporadically,[33] this inconsistency undercuts meaningful oversight.

OIG found that the Department inconsistently applied oversight provisions to voluntary contributions due to a lack of standardized guidance. Although the FAD requires the use of a standard template that includes oversight provisions for grants and cooperative agreements to international organizations, it does not provide an equivalent required template for other types of support—such as letter grants, letters of agreement, and other voluntary contributions.[34]

OIG also found that the Department's inconsistent oversight provisions were, in part, due to limited available and relevant training for staff. Federal internal control standards state that management should develop competent personnel to achieve objectives, including through training and mentoring activities.[35] However, Department staff stated there was limited training available that was specific to managing contributions to international organizations. OIG reviewed training materials from the Department's Foreign Service Institute regarding managing federal assistance awards and engaging in multilateral diplomacy.[36] OIG determined the training materials provided information on executing grants and cooperative agreements to

[31] Department staff noted that use of the voluntary contribution funding mechanism enables the U.S. government to provide funding to support an international organization's overall mission and goals. This purpose is distinguished from those of grants and cooperative agreements, which typically are used to fund specific programmatic objectives.

[32] The Department used core voluntary contributions to support the general operations or core budgets of UN Funds and Programs and other international organizations that do not receive assessed contributions. Those core voluntary contributions were funded by the International Organizations and Programs appropriations account.

[33] GAO, *Standards for Internal Control in the Federal Government*, Principle 10.11, page 50 (GAO-14-704G, September 2014). Updated federal internal control standards went into effect in October 2025, after fieldwork for this evaluation. The standard on routinely and consistently performing control activities is now incorporated into GAO, *Standards for Internal Control in the Federal Government*, Principle 10.20, page 72 (GAO-25-107721, May 2025).

[34] OIG previously noted the lack of standardized templates for contributions to international organizations in prior audit reports. For example, OIG's *Audit of the Department of State's Humanitarian Response to the Ukraine Crisis* (AUD-GEER-24-16, May 2024) found that PRM's terms and conditions for voluntary contributions did not include measurable objectives, in part, because Department guidance for voluntary contributions did not include the same provisions as for other types of federal assistance.

[35] GAO-14-704G, Principle 4.05, page 31. Updated federal internal control standards went into effect in October 2025, after fieldwork for this evaluation. The standard on developing competent personnel to achieve objectives is now incorporated in GAO-25-107721, Principle 4.05, page 37.

[36] The Foreign Service Institute was renamed George P. Shultz National Foreign Affairs Training Center, effective July 14, 2025. See cable 25 STATE 69592, "Message to Department on Reorganization Implementation," July 11, 2025.

international organizations but included only passing or general references to other funding mechanisms.

Without consistent oversight provisions for voluntary contributions, Department staff reported relying on non-binding commitments or engagement with international organizations to conduct oversight efforts or request information. For example, PRM maintained a framework agreement with the United Nations High Commissioner for Refugees (UNHCR), under which UNHCR committed to provide PRM with a variety of reports on topics such as PRM-specific global performance information, analytical data and trends, and UNHCR's efforts to increase U.S. visibility as a donor. PRM staff told OIG that UNHCR has been largely responsive to PRM requests. Similarly, PRM and Bureau of Oceans and International Environmental and Scientific Affairs (OES) staff told OIG their engagement on recipient organizations' governance structures, as well as with international organizations' project implementation staff, has also allowed them to obtain needed information.[37]

While some bureaus reported success obtaining information through non-binding channels, these methods of obtaining information from international organizations were not always backed by specific binding commitments or relevant to individual bureau-funded projects and sometimes depended on individual relationships subject to staff turnover. In relying on these methods, the Department risks not having adequate access to information related to its funding, potentially increasing the risk that waste, fraud, abuse, and prohibited conduct may go undetected. This is particularly true as bureaus take on new or expanded roles in managing foreign assistance as part of the Department's ongoing reorganization and the transfer of certain USAID functions and programs to the Department.

Recommendation 1: The Bureau of Global Acquisition should coordinate with bureaus providing federal assistance to international organizations, review the provisions in use across the Department for voluntary contributions to international organizations, and revise the Federal Assistance Directive to standardize, to the extent practicable and appropriate, the Department's oversight provisions for those funds. (Action: GA)

Recommendation 2: The Bureau of Global Acquisition, in coordination with the Bureau of Personnel and Training, should coordinate with bureaus providing federal assistance to international organizations; review training offered on providing, managing, and overseeing funding to international organizations; and adjust formal training curricula to address any identified gaps related to the topic. (Action: GA, in coordination with PERT)

[37] OIG's report *Audit of the Department of State's Humanitarian Response to the Ukraine Crisis* identified similar findings. For example, the audit noted that PRM's monitoring efforts relied, in part, on its institutional relationships with international organizations, reviews of public international organization reporting, and field-level observations. See AUD-GEER-24-16.

The Department Required Fewer Oversight Provisions for Voluntary Contributions With International Organizations Than Other U.S. and International Donors

OIG found that the Department had fewer standard oversight provisions in its voluntary contributions compared to the European Commission[38] and USAID.[39] Upon reviewing the standard provisions used by the European Commission and USAID from 2019 through 2024, OIG determined both included extensive standard oversight provisions in their voluntary contribution agreements, which were agreed to by the international organizations. Some of these international organizations also received voluntary contributions from the Department. The provisions included required fraud reporting and access to information for oversight bodies,[40] as shown in Table 1 below.

[38] The European Commission is the European Union's primary executive body. It proposes laws, manages the budget, implements decisions, issues regulations, and represents the European Union around the world at summits, in negotiations, and in international organizations. The members of the commission are appointed by the European Council and approved by the European Parliament.

[39] In 2019, USAID began including detailed fraud and misconduct reporting requirements in its standard provisions for financial contribution agreements with international organizations. This was done in part to address findings of a USAID OIG audit, *Insufficient Oversight of Public International Organizations Puts U.S. Foreign Assistance Programs at Risk* (Audit Report 8-000-18-003-P, September 2018). In its management response to the audit, USAID stated "the lack of a systematic approach to the reporting of fraud and misconduct is a gap in our current procedures. While [USAID offices] have negotiated clauses and Memoranda of Understanding [with international organizations] for certain high-risk programs and countries, a standard approach is needed."

[40] Oversight bodies consist of USAID OIG and the European Commission's European Anti-Fraud Office, European Public Prosecutor's Office, and European Court of Auditors.

Table 1: Comparison of Standard Provisions for Selected Donors' Most Commonly Used Voluntary Contribution Agreement Types With International Organizations

Standard Provision	European Commission	USAID	Department of State	Department of State
	Funding Contributions[a]	Cost-Type Agreements (Grants and Cooperative Agreements)	Grants and Cooperative Agreements[b]	Other Voluntary Contributions[c]
Comply with audit and records requirements	yes	yes	yes	no
Comply with spot checks	yes	yes	no	no
Perform monitoring and evaluation	yes	yes	yes[d]	no
Prevent fraud and corruption	yes	yes	no	no
Inform the donor of fraud and corruption	yes	no[e]	no	no
Inform the donor's oversight entity of fraud and corruption	no	yes	no[f]	no
Cooperate with the donor's oversight entity	yes	yes	no	no
Provide access to information for the donor's oversight entity	yes	no	no	no
Designate a point of contact for the donor's oversight entity	yes	no	no	no

[a] The European Commission uses the term "funding contributions" to describe its voluntary contributions to international organizations.
[b] U.S. Department of State Award Provisions for Foreign Public Entities, October 1, 2024.
[c] The Department does not require use of a standard template or set of standard provisions for voluntary contributions to international organizations that are not grants or cooperative agreements. Bureaus determine what provisions to include in their contribution agreements, which may incorporate some of the provisions listed here at their discretion.
[d] Includes provision for reporting and evaluation.
[e] Includes provision for notification of the recipient's internal oversight body.
[f] Includes provision related to trafficking-in-persons violations that were only applicable to sub-awards.
Source: Generated by OIG based on review of standard funding agreement templates and standard provisions maintained by the European Commission, USAID, and the Department.

The European Commission and USAID, in addition to having robust standard provisions for voluntary contribution agreements with international organizations, also had non-binding commitments with international organizations to ensure sufficient oversight of funds. For instance, the European Commission operates under a financial and administrative framework

arrangement[41] with the UN but relies on standard provision language in individual funding agreements to outline oversight requirements for its funding to UN agencies.

As stated previously, at the time of this evaluation, the Department was in the process of reviewing USAID's policies for federal assistance management as part of the realignment of certain functions from USAID to the Department of State. However, the Department had not systematically reviewed oversight provisions used by other donors in their funding agreements with international organizations. As a result, the Department's voluntary contribution agreements did not include some of the provisions that other donors require as part of their standard agreement language. For example, OIG reviewed a sample of 20 of the Department's voluntary contributions with international organizations and found 15 lacked requirements for access to program information, 14 did not mandate fraud reporting to the Department, and 18 did not require cooperation with OIG or GAO.[42] None of the 20 agreements included all 3 of these provisions.

According to federal internal control standards, management should periodically review policies, procedures, and internal control activities for continued relevance and effectiveness in achieving objectives and addressing risks.[43] By not reviewing such provisions, the Department risks missing opportunities for improved oversight that recipient organizations have already agreed to.

> **Recommendation 3:** The Bureau of Global Acquisition should review the oversight provisions that other donors include in their voluntary contribution agreements with international organizations and revise the Department's standard provisions to incorporate similar language where appropriate. (Action: GA)

The Department Took Limited Action To Meet Statutory Requirements and Secure Information Sharing Agreements With International Organizations

OIG found the Department took limited steps to meet the requirement outlined in Section 7048(h) of the Further Consolidated Appropriations Act, 2024 related to entering into written agreements with international organizations to provide access to State OIG, USAID OIG, and

[41] This arrangement establishes a general legal framework applicable to all agreements between the Commission and the UN agencies.

[42] OIG reviewed 15 voluntary contribution agreements that the IO Bureau, OES, and PRM made to international organizations from FY 2022 through FY 2024, representing around 45 percent of the funds contributed by those bureaus during that period. OIG also reviewed 5 contributions made by other bureaus in FY 2023, representing around 35 percent of those bureaus' contributions in that fiscal year. This analysis and sample are distinct from the analysis OIG conducted regarding the voluntary contributions that 10 bureaus made to the same international organization.

[43] GAO-14-704G, Principle 12.05, page 56. Updated federal internal control standards went into effect in October 2025, after fieldwork for this evaluation. The standard on periodically reviewing policies, procedures, and internal control activities for continued relevance and effectiveness in achieving objectives and addressing risks is now incorporated in GAO-25-107721, Principle 12.05, page 81.

GAO.[44] Specifically, the Department did not sufficiently identify relevant international organizations to which the requirement applies and then seek to enter into the necessary agreements. As a result, the Department had not concluded any overarching written agreements to provide the oversight access called for under Section 7048(h).

To identify relevant international organizations to which the requirement applies, the IO Bureau worked with the Department's Office of the Legal Adviser, PRM, and OES to identify which international organizations were subject to the provisions, compiling a set of criteria to make the determinations. The IO Bureau identified organizations as subject to Section 7048(h) provisions based on whether they (1) had capacity to enter into a binding agreement with the U.S. government via legal personality under international law; or (2) should be included for policy reasons, even if the entity was not an international organization under international law.[45] By April 2025, IO Bureau staff had identified 56 international organizations subject to Section 7048(h). However, IO Bureau staff told OIG that this list was still not final and that the criteria used to create it still needed to be discussed with other Department bureaus, leaving the Department unable to fulfill this legislative requirement.

To seek to enter into agreements with international organizations, the IO Bureau engaged in discussions with State OIG and USAID OIG in July 2024 to identify what type of international organization information would be relevant to OIG oversight responsibilities. However, despite the 30-day deadline for implementing Section 7048(h), the IO Bureau did not instruct its diplomatic missions to begin contacting international organizations until October 2024. Specifically, diplomatic missions were told to ask 37 of 56 international organizations identified as subject to Section 7048(h) for a point of contact and to request information about existing information sharing agreements and related considerations.[46] As of July 2025, 16 months after the law was enacted, 7 of the 37 international organizations had not provided a point of contact or responded to the request for information. Of those international organizations that had responded to the request, the IO Bureau assessed that most international organizations expressed willingness to provide the United States with specific information on an "as needed basis," but the international organizations also cited the single audit principle and other legal and policy provisions that restricted their ability to fully provide the two OIGs and GAO with timely access to information.

Additionally, the IO Bureau only coordinated the implementation of Section 7048(h) with PRM and OES, although at least 10 other bureaus within the Department provided funding

[44] Further Consolidated Appropriations Act, 2024 (Public Law 118-47), Division F, Section 7048(h), March 23, 2024. See Appendix C for exact language.

[45] Some of the policy considerations included whether the entity was generally included with groupings of international organizations, its common perception as an international organization, congressional expectations and interests, and the funding source for U.S. contribution payments to the organization.

[46] Specific questions included whether diplomatic missions had agreements, policies, or other arrangements addressing access, similar to that contemplated by Section 7048(h), already in place; whether there were existing formal or informal processes for providing member states access to information that was not publicly available; and whether there were other considerations that affected the ability of the international organization to provide access to relevant information.

contributions to international organizations subject to the requirement. IO Bureau staff told OIG that they decided to focus on PRM and OES since, together with the IO Bureau, the three bureaus accounted for most of the Department's international organization funding. Furthermore, OIG assessed that despite the IO Bureau's coordination with them, PRM and OES took limited action to implement Section 7048(h). PRM updated its standard award provisions to include a new clause which stated that the recipient international organization shall designate an appropriate party to establish an arrangement, allowing the Department, State OIG, and GAO timely access to data and information. However, this language had not been applied to all awards and PRM was unaware whether all international organizations had designated points of contact for OIG and GAO coordination. OES reviewed the funding agreements it was responsible for and assessed that the bureau had access to the information it needed, but did not consider whether State OIG or GAO had similar access.

Finally, after gathering information about existing arrangements, the Department did not make requests to any international organization to enter into an overarching written agreement to provide the two OIGs and GAO with access to financial data and other information related to U.S. contributions. The IO Bureau informed OIG that it intended to take additional steps to implement Section 7048(h), but at the time that fieldwork concluded for this evaluation—16 months since the law's enactment—the IO Bureau had no specific plan of action to do so.[47]

The IO Bureau told OIG it took limited steps to implement the requirement because of competing priorities within the bureau and because it did not feel it had the authority to direct other bureaus to make changes to how they oversee and administer contributions to international organizations. However, 1 Foreign Affairs Manual 333.2 states that the IO Bureau is responsible for the formulation and implementation of U.S. policies regarding the broad range of administrative and management issues with respect to UN system agencies and other international organizations, including the internal U.S. government legislative process. OIG also observed that Department officials disagreed on whether overarching agreements were necessary or whether changes to voluntary contribution terms and conditions were sufficient to meet the intent of the law. As a result, State OIG continues to lack complete access to information. Additionally, State OIG's investigators have found UN staff still limit the information they share, citing the UN's privileges and immunities. Because the Department took only limited steps to implement the provision, State OIG and GAO did not have thorough access to the information necessary to fulfill their mandates to conduct oversight and investigate allegations of waste, fraud, and abuse involving U.S. funding.

Recommendation 4: The Bureau of International Organization Affairs should coordinate implementation of Section 7048(h) of the Further Consolidated Appropriations Act, 2024

[47] In the report, *Inspection of the U.S. Mission to the United Nations, New York* (ISP-I-25-06, February 2025), OIG recommended the U.S. Mission to the UN in New York, in coordination with the IO Bureau, develop procedures to report allegations of fraud, waste, and abuse to State OIG. At the time of this evaluation, while the U.S. Mission to the UN in New York had drafted such procedures, the IO Bureau had not provided input or cleared on them.

with all Department bureaus that provide contributions to international organizations. (Action: IO Bureau)

Recommendation 5: The Bureau of International Organization Affairs should develop and implement a plan to take additional steps to comply with Section 7048(h) of the Further Consolidated Appropriations Act, 2024. (Action: IO Bureau)

CONCLUSION

The Department has a responsibility to ensure funding contributed to international organizations is being used effectively and for its intended purposes. This includes efforts by the Department's bureaus, offices, missions, and OIG, to effectively investigate allegations of waste, fraud and abuse. Implementing the recommendations in this report will strengthen the Department's ability to oversee the funds it voluntarily contributes to international organizations and improve OIG's ability to investigate allegations of waste, fraud, and abuse involving U.S. funding. However, there are still significant hurdles to obtaining full access to information because of UN policies and its legal status as an international organization. Department engagement with other UN member states to pursue procedural and regulatory UN reform is therefore critical to increase transparency and accountability over funds. In addition, the leverage created by the ongoing review of U.S. participation in international organizations pursuant to Executive Order 14199 is another opportunity to press for these reforms.

RECOMMENDATIONS

OIG provided a draft of this report to the Department for its review and comment on the findings and recommendations. OIG issued the following recommendations to the Bureaus of Global Acquisition and International Organization Affairs. The bureaus' complete responses can be found in Appendix B.

Recommendation 1: The Bureau of Global Acquisition should coordinate with bureaus providing federal assistance to international organizations, review the provisions in use across the Department for voluntary contributions to international organizations, and revise the Federal Assistance Directive to standardize, to the extent practicable and appropriate, the Department's oversight provisions for those funds. (Action: GA)

Management Response: In its September 18, 2025, response, the Bureau of Global Acquisition concurred with this recommendation. The bureau's estimated completion date is March 30, 2026.

OIG Reply: OIG considers the recommendation resolved. The recommendation can be closed when OIG receives and accepts documentation the Bureau of Global Acquisition coordinated with bureaus providing federal assistance to international organizations, reviewed the provisions in use across the Department for voluntary contributions to international organizations, and revised the Federal Assistance Directive to standardize, to the extent practicable and appropriate, the Department's oversight provisions for those funds.

Recommendation 2: The Bureau of Global Acquisition, in coordination with the Bureau of Personnel and Training, should coordinate with bureaus providing federal assistance to international organizations; review training offered on providing, managing, and overseeing funding to international organizations; and adjust formal training curricula to address any identified gaps related to the topic. (Action: GA, in coordination with PERT)

Management Response: In its September 18, 2025, response, the Bureau of Global Acquisition concurred with this recommendation. The bureau's estimated completion date is September 30, 2026.

OIG Reply: OIG considers the recommendation resolved. The recommendation can be closed when OIG receives and accepts documentation that the Bureau of Global Acquisition, in coordination with the Bureau of Personnel and Training, coordinated with bureaus providing federal assistance to international organizations; reviewed training offered on providing, managing, and overseeing funding to international organizations; and adjusted formal training curricula to address any identified gaps related to the topic.

Recommendation 3: The Bureau of Global Acquisition should review the oversight provisions that other donors include in their voluntary contribution agreements with international

organizations and revise the Department's standard provisions to incorporate similar language where appropriate. (Action: GA)

Management Response: In its September 18, 2025, response, the Bureau of Global Acquisition concurred with this recommendation. The bureau's estimated completion date is March 30, 2026.

OIG Reply: OIG considers the recommendation resolved. The recommendation can be closed when OIG receives and accepts documentation that the Bureau of Global Acquisition reviewed the oversight provisions that other donors include in their voluntary contribution agreements with international organizations and revised the Department's standard provisions to incorporate similar language where appropriate.

Recommendation 4: The Bureau of International Organization Affairs should coordinate implementation of Section 7048(h) of the Further Consolidated Appropriations Act, 2024 with all Department bureaus that provide contributions to international organizations. (Action: IO Bureau)

Management Response: In its September 15, 2025, response, the Bureau of International Organization Affairs concurred with this recommendation.

OIG Reply: OIG considers the recommendation resolved. The recommendation can be closed when OIG receives and accepts documentation that the Bureau of International Organization Affairs coordinated implementation of Section 7048(h) of the Further Consolidated Appropriations Act, 2024 with all Department bureaus that provide contributions to international organizations.

Recommendation 5: The Bureau of International Organization Affairs should develop and implement a plan to take additional steps to comply with Section 7048(h) of the Further Consolidated Appropriations Act, 2024. (Action: IO Bureau)

Management Response: In its September 15, 2025, response, the Bureau of International Organization Affairs concurred with this recommendation.

OIG Reply: OIG considers the recommendation resolved. The recommendation can be closed when OIG receives and accepts documentation that the Bureau of International Organization Affairs developed and implemented a plan to take additional steps to comply with Section 7048(h) of the Further Consolidated Appropriations Act, 2024.

APPENDIX A: OBJECTIVES, SCOPE, AND METHODOLOGY

This evaluation was conducted from March 17 to July 15, 2025,[1] in accordance with the Quality Standards for Inspection and Evaluation, as issued in 2020 by the Council of the Inspectors General on Integrity and Efficiency, and the Inspections Handbook, as issued by the Office of Inspector General (OIG) for the Department of State (Department) and the U.S. Agency for Global Media (USAGM).

The Office of Inspections provides the Secretary of State, the Chief Executive Officer of USAGM, and Congress with systematic and independent evaluations of the operations of the Department and USAGM. Consistent with Section 209 of the Foreign Service Act of 1980, this evaluation focused on the Department's efforts to improve oversight of its funding to international organizations. OIG's specific evaluation objectives were to:

- Determine the nature and extent to which the Department funds and participates in international organizations.
- Evaluate the Department's use of oversight requirements for the funds it contributes to international organizations.

OIG reviewed Department contributions to international organizations, including the United Nations, from FY 2022 through FY 2024. At the time of publication, the Department's Report to Congress on U.S. Contributions to International Organizations, Fiscal Year 2024, was in final clearance but had not been published. In addition, OIG reviewed data on the United Nation's overall funding from 2022 and 2023. Data on the United Nation's overall funding in 2024 was not available.

OIG conducted portions of this evaluation remotely and relied on audio- and video-conferencing tools in addition to in-person interviews with Department and other personnel. OIG also reviewed pertinent records; conducted research; and discussed the substance of this report and its findings and recommendations with offices, individuals, and organizations affected by the evaluation. OIG used professional judgment and analyzed documentary and testimonial evidence to develop its findings, conclusions, and actionable recommendations.

[1] The issuance of this report was delayed due to the lapse in appropriations, which began October 1, 2025, and ended November 12, 2025.

APPENDIX B: MANAGEMENT RESPONSES

United States Department of State

Washington, D.C. 20520

UNCLASSIFIED September 18, 2025

MEMORANDUM

TO: OIG – Lisa Rodely, Acting Assistant Inspector General for Inspections

FROM: GA – Trena N. Mills

SUBJECT: OIG Draft Report Evaluation of the Department's Efforts To Improve Oversight of Its Funding to International Organizations (ISP-I-26-02)

Thank you for the opportunity to provide a response to the subject report. The point of contact for this report is the GA Front Office.

Recommendation 1: The Bureau of Global Acquisition should coordinate with bureaus providing federal assistance to international organizations, review the provisions in use across the Department for voluntary contributions to international organizations, and revise the Federal Assistance Directive to standardize, to the extent practicable and appropriate, the Department's oversight provisions for those funds.

Management Response to Draft Report (09/18/25): The Bureau of Global Acquisition (GA) concurs with this recommendation. GA will coordinate with IO and other relevant bureaus and the Office of the Legal Advisor to review the provisions and revise the Federal Assistance Directive (FAD), to the extent practicable and appropriate. It anticipated this action will be completed at the end of FY 2026, quarter 2.

Recommendation 2: The Bureau of Global Acquisition, in coordination with the Bureau of Personnel and Training, should coordinate with bureaus providing federal assistance to international organizations; review training offered on providing, managing, and overseeing funding to international organizations; and adjust formal training curricula to address any identified gaps related to the topic.

Management Response to Draft Report (09/18/25): The Bureau of Global Acquisition (GA) concurs with this recommendation. GA, in coordination with PERT, will coordinate with IO and other bureaus providing federal assistance to international organizations; review training offered on providing, managing, and overseeing funding to international organizations; and

adjust formal training curricula to address any identified gaps related to the topic. It is anticipated that this action will be completed by FY 2026, quarter 4.

Recommendation 3: The Bureau of Global Acquisition should review the oversight provisions that other donors include in their voluntary contribution agreements with international organizations and revise the Department's standard provisions to incorporate similar language where appropriate.

Management Response to Draft Report (09/18/25): The Bureau of Global Acquisitions (GA) concurs with this recommendation. GA will review the oversight provisions other donors include in their voluntary contribution agreements with international organizations, and coordinate with IO and Office of the Legal Advisor to revise the Department's standard provisions where appropriate. It is anticipated this revision will be completed by FY 2026, quarter 2.

United States Department of State

Washington, DC 20520

September 15, 2025

UNCLASSIFIED

THRU: IO – McCoy Pitt, SBO

TO: OIG – Lisa Rodely, Acting Assistant Inspector General for Inspections

FROM: Dave McFarland, PDAS

SUBJECT: Response to Draft OIG Report – **Evaluation of the Department's Efforts to Improve Oversight of Its Funding to International Organizations**

Thank you for the opportunity to comment on and respond to the recommendations of the draft report. The Bureau of International Organization Affairs (IO) is committed to providing effective oversight of the multilateral system. Since January 2025, IO has renewed its focus on ensuring there is transparency and accountability for U.S. taxpayer funds provided to the UN and other international organizations, and that U.S. taxpayer funds advance priorities at the UN that make America safer, stronger, and more prosperous. IO strives to provide oversight that improves the efficiency and effectiveness of international organizations.

In August 2025, IO implemented a reorganization of the Bureau as part of the Secretary's realignment and reorganization of the Department. As part of the reorganization, IO has realigned its offices to improve and enhance oversight of multilateral organizations with the creation of a new Office of Planning, Finance, and Oversight. In addition, the Office of Specialized and Technical Affairs and the new Office of Economic and Civil Affairs have been given mandates to prioritize oversight and management reform in the multilateral system. IO believes these changes, under Secretary Rubio's guidance, best position IO to hold the UN and multilateral organizations accountable. We hope the final report acknowledges that IO has already undertaken steps to bring us in line with OIG recommendations, which we are grateful to have received and are fully following through. The close coordination with OIG will only strengthen the IO effort in oversight of U.S. funding to international organizations.

IO provides the following response to the recommendations provided by OIG:

OIG Recommendation 4: The Bureau of International Organization Affairs should coordinate implementation of Section 7048(h) of the Further Consolidated Appropriations Act, 2024 with all Department bureaus that provide contributions to international organizations. (Action: IO Bureau)

Management Response: IO concurs with this recommendation.

OIG Recommendation 5: The Bureau of International Organization Affairs should develop and implement a plan to take additional steps to comply with Section 7048(h) of the Further Consolidated Appropriations Act, 2024. (Action: IO Bureau)

Management Response: IO concurs with this recommendation.

The point of contact for this memorandum is Jim Wall.

APPENDIX C: SECTION 7048(h)

Excerpt from the Further Consolidated Appropriations Act, 2024[1]

(h) ACCOUNTABILITY REQUIREMENT. Not later than 30 days after the date of enactment of this Act, the Secretary of State, in coordination with the Administrator of the United States Agency for International Development, shall seek to enter into written agreements with each international organization that receives funding appropriated by this Act to provide timely access to the Inspectors General of the Department of State and the United States Agency for International Development and the Comptroller General of the United States to such organization's financial data and other information relevant to United States contributions to such organization, as determined by the Inspectors and Comptroller General.

[1] Public Law 118-47.

APPENDIX D: DEPARTMENT BUREAUS AND OFFICES THAT FUND INTERNATIONAL ORGANIZATIONS

Table 2: Department Bureaus and Offices with FY 2024 Contributions to International Organizations and Multilateral Entities

Bureau/Office	Assessed Contributions	Voluntary Contributions	Total Contributions	Number of Recipients
Bureau of Population, Refugees, and Migration	$20,025,618	$4,619,711,179	$4,639,736,797	14
Bureau of International Organization Affairs	3,523,029,150	445,240,964	3,968,270,114	77
Bureau of International Narcotics and Law Enforcement Affairs	-	135,591,956	135,591,956	15
Bureau of International Security and Nonproliferation	1,379,196	131,805,063	133,184,259	15
Bureau of Oceans and International Environmental and Scientific Affairs	61,218,022	64,062,834	125,280,856	27
Bureau of European and Eurasian Affairs	19,700,293	44,912,697	64,612,989	12
Bureau of Near Eastern Affairs	-	53,788,930	53,788,930	8
Bureau of African Affairs	-	38,141,428	38,141,428	10
Bureau of Western Hemisphere Affairs	-	35,982,810	35,982,810	9
Bureau of East Asian and Pacific Affairs	-	27,285,688	27,285,688	8
Office to Monitor and Combat Trafficking in Persons	-	22,344,819	22,344,819	3
Bureau of Counterterrorism	-	22,088,975	22,088,975	8
Bureau of Arms Control, Verification, and Compliance	12,469,961	5,000,000	17,469,961	2
Bureau of South and Central Asian Affairs	-	16,562,722	16,562,722	10
Bureau of Political-Military Affairs	-	14,580,426	14,580,426	6
Bureau of Democracy, Human Rights, and Labor	-	11,496,695	11,496,695	6
Bureau of Conflict and Stabilization Operations	-	7,795,709	7,795,709	2
Office of the Legal Adviser	4,819,447	-	4,819,447	3
Bureau of Cyberspace and Digital Policy	-	3,206,124	3,206,124	1
Office of Global Criminal Justice	-	3,099,610	3,099,610	2
Bureau of Economic and Business Affairs	-	2,000,000	2,000,000	1
Total	**$3,642,641,687**	**$5,704,698,630**	**$9,347,340,317**	**131**

Source: OIG-generated from the Department's Draft Report to Congress on U.S. Contributions to International Organizations, Fiscal Year 2024.

ABBREVIATIONS

FAD	Federal Assistance Directive
GAO	Government Accountability Office
IO Bureau	Bureau of International Organization Affairs
OES	Bureau of Oceans and International Environmental and Scientific Affairs
PRM	Bureau of Population, Refugees, and Migration
UN	United Nations
UNHCR	United Nations High Commissioner for Refugees
USAID	U.S. Agency for International Development

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WPEAOmbuds@stateoig.gov